

House of Representatives, March 26, 1998. The Committee on Government Administration and Elections reported through REP. BYSIEWICZ, 100th DIST., Chairman of the Committee on the part of the House, that the bill ought to pass.

AN ACT REPEALING PROVISIONS FOR THE USE OF SOCIAL SECURITY NUMBERS FOR CERTAIN TAX PURPOSES AND FOR JUROR SELECTION.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 4a-78 of the general
2 statutes, as amended by section 18 of public act
3 97-309, is repealed and the following is
4 substituted in lieu thereof:

5 It is the policy of the state to require
6 persons applying for a license, selling goods or
7 services, OR leasing real or personal property to
8 a public agency [, or registering any motor
9 vehicle with the Commissioner of Motor Vehicles]
10 to furnish a federal social security account
11 number or federal employer identification number
12 or both, if available, to establish the
13 identification of persons affected by the tax laws
14 of the state and for that purpose only to treat
15 public agencies as having an administrative
16 responsibility for the tax laws of the state.

17 Sec. 2. Section 12-148 of the general
18 statutes, as amended by section 18 of public act
19 97-47 and section 20 of public act 97-309, is
20 repealed and the following is substituted in lieu
21 thereof:

22 (a) Notwithstanding the provisions of any
23 general statute or special act, [and except as
24 otherwise provided by this section,] the tax
25 collector of any municipality may use names and
26 numbers or numbers only to identify the persons
27 from whom moneys are collected each month in
28 accordance with the provisions of section 12-147.
29 Such tax collector may use any tax accounting
30 system which has been approved by the Secretary of
31 the Office of Policy and Management to list such
32 names and numbers or numbers only.

33 (b) Numbers used under subsection (a) of this
34 section may be Social Security numbers established
35 under the Social Security Act, (42 USC 301 et
36 seq.), as amended from time to time.
37 Notwithstanding the provisions of the Freedom of
38 Information Act, as defined in section 1-18a,
39 amended by section 1 of [this act and except as
40 otherwise provided in this section] PUBLIC ACT
41 97-47, the tax collector shall withhold from
42 disclosure to any person or state or municipal
43 board, commission, department or agency any Social
44 Security number provided [to the tax collector]
45 under this [section or under section 14-163, as
46 amended by section 21 of this act] SUBSECTION.

47 [(c) For purposes of administration of state
48 taxes, each municipal tax collector shall,
49 commencing no later than October 1, 1998, collect
50 from each person from whom property tax is
51 collected, a Social Security number, if the person
52 is an individual, or federal employer
53 identification number, if the person is not an
54 individual, and shall provide such information to
55 the Commissioner of Revenue Services to establish
56 the identification of persons affected by the tax
57 laws of the state. Each person from whom property
58 tax is collected shall provide to the municipal
59 tax collector, in the case of a person who is an
60 individual, such person's Social Security number
61 or, in the case of a person who is not an
62 individual, such person's federal employer
63 identification number. Any person receiving funds
64 from a mortgagor to be held in escrow for payment
65 of property taxes shall provide to such collector,
66 in the case of a mortgagor who is an individual,
67 such mortgagor's Social Security number or, in the
68 case of a mortgagor who is not an individual, such
69 mortgagor's federal employer identification

70 number. A municipal tax collector shall not be
71 required to collect any Social Security number,
72 for a person who is an individual, or any federal
73 employer identification number, for a person who
74 is not an individual, if such collector has been
75 provided such number under section 14-163.

76 (d) The tax collector shall, on or before
77 February 1, 2000, and February first, annually
78 thereafter, furnish to the Commissioner of Revenue
79 Services, on a compatible magnetic tape file or in
80 some other form which is acceptable to the
81 commissioner, a list of all persons from whom
82 property tax was collected during the preceding
83 calendar year or from whom property tax was due
84 but not collected during the preceding calendar
85 year. Each list provided to the commissioner
86 pursuant to this subsection shall contain the
87 name, address and Social Security number or
88 federal employer identification number of each
89 person named on such list, the amount of property
90 tax collected and the date or dates on which it
91 was collected, and, if the property tax was due
92 but not collected, the amount of tax not
93 collected.

94 (e) No tax credit otherwise allowable to a
95 person under the provisions of the general
96 statutes on account of the payment of property
97 taxes to a Connecticut municipality shall be
98 allowed to any person who does not furnish to a
99 municipal tax collector, as required by this
100 section, such person's Social Security number or
101 federal employer identification number.]

102 Sec. 3. Section 14-163 of the general
103 statutes, as amended by section 21 of public act
104 97-309 and section 7 of public act 97-322, is
105 repealed and the following is substituted in lieu
106 thereof:

107 The commissioner, on or before the first day
108 of December, annually, shall furnish to the tax
109 assessors in each town a list containing the names
110 and addresses of the owners of motor vehicles and
111 snowmobiles residing in their respective towns, as
112 they appear by the records of the Department of
113 Motor Vehicles, with a description of such
114 vehicles. [The commissioner shall, on or before
115 December 1, 2000, and December first, annually
116 thereafter, furnish to the tax assessors in each
117 town and to the Commissioner of Revenue Services a

118 list containing the names, addresses and federal
119 Social Security account numbers or federal
120 employer identification numbers, or both, if
121 available, of the owners of motor vehicles
122 residing in their respective towns, as they appear
123 by the records of the Department of Motor
124 Vehicles, with a description of such vehicles, in
125 order to establish the identification of persons
126 affected by the tax laws of the state.
127 Notwithstanding the provisions of sections 1-15,
128 1-18a, 1-19 to 1-19b, inclusive, and 1-21 to
129 1-21k, inclusive, and except as otherwise provided
130 by this section, the tax assessor in each town
131 shall not disclose to any person or state or
132 municipal board, commission, department or agency
133 any Social Security number or federal employer
134 identification number furnished to such assessor
135 under this section, except that the tax assessor
136 shall disclose such Social Security numbers or
137 federal employer identification numbers to the tax
138 collector in such town, for the purposes of
139 section 12-148.]

140 Sec. 4. Section 51-222a of the general
141 statutes, as amended by section 6 of public act
142 97-200, is repealed and the following is
143 substituted in lieu thereof:

144 (a) Annually, upon the request of the Jury
145 Administrator, the Commissioner of Motor Vehicles
146 shall supply the Jury Administrator with the
147 latest updated file of licensed motor vehicle
148 operators for the state. Upon the request of the
149 Jury Administrator, the Commissioner of Revenue
150 Services shall supply the Jury Administrator with
151 the most recent updated list of residents of this
152 state who have a permanent place of abode in this
153 state and are subject to taxation on personal
154 income under chapter 229 and the Labor
155 Commissioner shall supply the Jury Administrator
156 with the most recent updated list of residents of
157 this state who are recipients of unemployment
158 compensation under chapter 567. In addition, upon
159 the request of the Jury Administrator, the
160 registrar of voters of each town shall supply a
161 list of all electors from their town, except that
162 in lieu of such list from the registrar of voters,
163 the Jury Administrator may obtain the list of all
164 electors from a central repository, or if such
165 list is not available, may contract for the

166 creation and purchase of such list. The registrars
167 of voters shall provide lists of electors to the
168 contractor at the request of the Jury
169 Administrator. The lists supplied to the Jury
170 Administrator under this subsection shall be in
171 the format prescribed by the Jury Administrator
172 and shall include, at a minimum, the name, address
173 and, if available, [the federal Social Security
174 number and] date of birth of each person on such
175 list or the reason for the unavailability. SUCH
176 LISTS SHALL NOT INCLUDE FEDERAL SOCIAL SECURITY
177 NUMBERS OF PERSONS ON THE LISTS.

178 (b) The Jury Administrator shall compile a
179 list of names of electors, residents of this state
180 appearing on the most recent updated list of
181 operators of motor vehicles licensed pursuant to
182 chapter 246, residents subject to taxation on
183 personal income under chapter 229 and recipients
184 of unemployment compensation under chapter 567.

185 (c) Annually the Jury Administrator shall
186 combine the names from the lists compiled under
187 subsection (b) of this section. The Jury
188 Administrator shall delete, where possible,
189 duplicate names in order to insure that names
190 occurring on any list are given only a single
191 chance to be selected.

192 (d) The Jury Administrator shall select, by
193 random from the list compiled as provided in
194 subsection (c) of this section, the number of
195 names required by section 51-220. These names for
196 each town in the state and the names of persons
197 whose jury service was continued from the previous
198 jury year shall constitute such town's final list
199 of prospective jurors for service starting the
200 next succeeding September. The final list for each
201 town shall contain the name and street address of
202 each prospective juror.

203 (e) If the Jury Administrator determines at
204 any time that there is a need to supplement the
205 number of names on the final list of jurors for
206 each town within a judicial district, the Jury
207 Administrator, so far as he is able, shall select
208 in proportion to the population of each town, by
209 random, from the names not selected pursuant to
210 subsection (d) of this section such number of
211 prospective jurors as he determines is necessary.

212 Sec. 5. Subsection (a) of section 12-15 of
213 the general statutes, as amended by section 6 of

214 public act 97-165, section 4 of public act 97-193,
215 section 1 of public act 97-200 and section 4 of
216 public act 97-243, is repealed and the following
217 is substituted in lieu thereof:

218 (a) No officer or employee, including any
219 former officer or former employee, of the state or
220 of any other person who has or had access to
221 returns or return information in accordance with
222 subdivision (2) of subsection (c) of this section
223 shall disclose any return or return information,
224 except as hereinafter provided. The commissioner
225 may disclose (1) returns or return information to
226 an authorized representative of another state
227 agency or office, upon written request by the head
228 of such agency or office, when required in the
229 course of duty or when there is reasonable cause
230 to believe that any state law is being violated,
231 provided no such agency or office shall disclose
232 such returns or return information, other than in
233 a judicial or administrative proceeding to which
234 such agency or office is a party pertaining to the
235 enforcement of state law, in a form which can be
236 associated with, or otherwise identify, directly
237 or indirectly, a particular taxpayer except that
238 the names and addresses of jurors or potential
239 jurors and the fact that the names were derived
240 from the list of taxpayers pursuant to chapter 884
241 may be disclosed by the judicial branch; (2)
242 returns or return information to the Auditors of
243 Public Accounts, when required in the course of
244 duty under chapter 23; (3) returns or return
245 information to tax officers of another state or of
246 a Canadian province or of a political subdivision
247 of such other state or province or of the District
248 of Columbia or to any officer of the United States
249 Treasury Department or the United States
250 Department of Health and Human Services,
251 authorized for such purpose in accordance with an
252 agreement between this state and such other state,
253 province, political subdivision, the District of
254 Columbia or department, respectively, when
255 required in the administration of taxes imposed
256 under the laws of such other state, province,
257 political subdivision, the District of Columbia or
258 the United States, respectively, and when a
259 reciprocal arrangement exists; (4) returns or
260 return information in any action, case or
261 proceeding in any court of competent jurisdiction,

262 when the commissioner or any other state
263 department or agency is a party, and when such
264 information is directly involved in such action,
265 case or proceeding; (5) returns or return
266 information to a taxpayer or its authorized
267 representative, upon written request for a return
268 filed by or return information on such taxpayer;
269 (6) returns to a successor, receiver, trustee,
270 executor, administrator, assignee, guardian or
271 guarantor of a taxpayer, when such person
272 establishes, to the satisfaction of the
273 commissioner, that he has a material interest
274 which will be affected by information contained in
275 such return; (7) information to the chief
276 executive officer of a Connecticut municipality,
277 when the information disclosed is limited to (A) a
278 list of real or personal property that is or may
279 be subject to property taxes in such municipality
280 or (B) a list containing the name of each person
281 who is issued any license, permit or certificate
282 which is required, under the provisions of this
283 title, to be conspicuously displayed and whose
284 address is in such municipality; (8) real estate
285 conveyance tax return information or controlling
286 interest transfer tax return information to the
287 chief executive officer of a Connecticut
288 municipality to which the information relates; (9)
289 estate tax returns and estate tax return
290 information to the Probate Court Administrator or
291 to the court of probate for the district within
292 which a decedent resided at the date of his death,
293 or within which the commissioner contends that a
294 decedent resided at the date of his death or, if a
295 decedent died a nonresident of this state, in the
296 court of probate for the district within which
297 real estate or tangible personal property of the
298 decedent is situated, or within which the
299 commissioner contends that real estate or tangible
300 personal property of the decedent is situated;
301 (10) returns or return information to the
302 Secretary of the Office of Policy and Management
303 for purposes of subsection (b) of section 12-7a;
304 and (11) return information to the Jury
305 Administrator, when the information disclosed is
306 limited to the names, addresses, [federal Social
307 Security numbers and] dates of birth, if
308 available, of residents of this state, as defined
309 in subdivision (1) of subsection (a) of section

310 12-701. Any person who violates any provision of
311 this section shall be fined not more than one
312 thousand dollars or imprisoned not more than one
313 year or both.

314 Sec. 6. Section 19 of public act 97-309 is
315 repealed.

316 Sec. 7. This act shall take effect October 1,
317 1998, except that sections 1, 3 and 6 shall take
318 effect October 1, 1999.

319 GAE COMMITTEE VOTE: YEA 17 NAY 0 JF

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"THE FOLLOWING FISCAL IMPACT STATEMENT AND BILL ANALYSIS ARE PREPARED FOR THE BENEFIT OF MEMBERS OF THE GENERAL ASSEMBLY, SOLELY FOR PURPOSES OF INFORMATION, SUMMARIZATION AND EXPLANATION AND DO NOT REPRESENT THE INTENT OF THE GENERAL ASSEMBLY OR EITHER HOUSE THEREOF FOR ANY PURPOSE."

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FISCAL IMPACT STATEMENT - BILL NUMBER HB 5568

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|------------------|---|
| STATE IMPACT | See Explanation Below |
| MUNICIPAL IMPACT | See Explanation Below |
| STATE AGENCY(S) | Department of Revenue Services, Department of Motor Vehicles, Office of Policy and Management, Judicial Department |

EXPLANATION OF ESTIMATES:

STATE AND MUNICIPAL IMPACT: Repealing provisions in PA 97-309 that requires municipal tax collectors to provide certain taxpayer information to the Department of Revenue Services reverses the state fiscal impact and municipal fiscal impact of the original bill.

The Department of Revenue Services (DRS) would have used the information for auditing tax returns. The PA 97-309 fiscal note stated that the provision would result in: (1) a cost savings to DRS from more efficient audit procedures, and (2) enhanced revenue collections. The fiscal impact of the two factors was expected to be significant over time.

In addition, the PA 97-309 fiscal note stated that there would be a cost to towns to collect the taxpayer information, which would vary depending on the level of automation and resources available to the town tax collector's office. The note also stated that the cost could partially be offset by a revenue gain from an enhanced ability to collect delinquent property taxes, particularly on motor vehicles. This municipal fiscal impact would also be reversed.

In addition, the bill would result in a cost to the Judicial Department related to an increased level of complexity associated with creating an expanded pool of jurors related to PA 97-200, "An Act Concerning Jurors." A reduction in the provision of social security numbers for jury purposes would reduce the ability to cross check potential juror information. This would result in an increase in the number of juror summonses that would have to be sent in order to obtain the same jury pool size since there would be an increase in the number of jurors who would get duplicate notices. Assuming a 20% duplication rate would result in a cost of \$35,000 for postage for an estimated additional 125,000 juror summonses.

In addition, there would also be a cost associated with an increase in the number of phone inquiries to Jury Administration associated with the additional 125,000 juror summonses. This would result in the need for additional clerical staff and expenses to handle the phone calls at an estimated cost of \$200,000 - \$300,000.

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OLR BILL ANALYSIS

HB 5568

AN ACT REPEALING PROVISIONS FOR THE USE OF SOCIAL SECURITY NUMBERS FOR CERTAIN TAX PURPOSES AND FOR JUROR SELECTION

SUMMARY: This bill repeals requirements that (1) municipal tax collectors obtain each property taxpayer's Social Security number (SSN) or Federal Employer Identification number (FEIN) and (2) the motor vehicles commissioner furnish local tax assessors and the commissioner of revenue services a list including motor vehicle owners' SSNs and FEINs. It also deletes SSNs from the information included on lists of registered voters that the jury administrator receives.

EFFECTIVE DATE: October 1, 1998 for the provisions that apply to the municipal tax collectors and the jury administrator and October 1, 1999 for those that apply to the Department of Motor Vehicles (DMV).

FURTHER EXPLANATION**Tax Collectors**

Under current law, by October 1, 1998, municipal tax collectors must obtain the SSN of individuals and the FEIN of entities paying the property tax except for individuals or entities for which DMV has provided the information. Anyone (such as a bank) receiving money from a mortgagor for property tax escrow payments must provide to the tax collector the mortgagor's SSN or FEIN. Any person or entity that does not comply with these requirements loses his or its eligibility for state tax credits for property tax payments. The bill eliminates all of these provisions.

It also eliminates the requirement that, beginning February 1, 2000, each tax collector must annually provide the Department of Revenue Services (DRS) with a list of everyone who paid or owed property tax. The list must include the taxpayer's SSN or FEIN plus additional information.

Motor Vehicles

Under current law, anyone registering a vehicle with DMV must provide the owner's SSN, FEIN, or both, if available. If the number is unavailable, DMV must determine why. Beginning December 1, 2000, the department must annually provide the name, address, and SSN or FEIN of each vehicle's owner to DRS and the tax assessor of the town where the vehicle is registered. And beginning February 1, 2001, DMV must provide DRS a list of the names and addresses of everyone whose vehicle was registered with the DMV in the previous calendar year and their SSNs and FEINs. If information is unavailable for a person DMV must state why. The bill eliminates all of these requirements.

Jury Administrator

The bill eliminates a registered voter's SSN from the information that the jury administrator can obtain from either the registrars of voters in each town, a central repository, or a contractor hired to create a statewide list of registered voters. It also removes authorization for the DRS commissioner to disclose a SSN to the jury administrator.

COMMITTEE ACTION

Government Administration and Elections Committee

Joint Favorable Report
Yea 17 Nay 0